

Tax Inquiries, Surveillance, Warrantless Searches and Seizures: Their Constitutional Limitations

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The Article is an examination of the provisions of the National Internal Revenue Code and of the Tariff and Customs Code that give tax officers the power to conduct inquiry, surveillance and warrantless search and seizure. It aims to put the said provisions to the test of constitutionality with respect to the rights granted by the Philippine Constitution against unreasonable searches and seizures and privacy of communication and correspondence.